

LL.M. in International Tax Law

Academic Year 2026–2028

Programme Calendar

Advanced Studies⁺

SUPSI

Programme Calendar

Academic Year 2026–2028

DATE	TIME	MODULE
03.09.2026	18.00 – 21.30	1.1. Fundamentals of International Tax Law
04.09.2026	08.30 – 12.00	1.1. Fundamentals of International Tax Law
	13.00 – 14.30	1.2.1. Preamble; Persons and taxes covered (artt. 1-2); General definitions (art. 3)
	15.00 – 16.30	1.2.2. Tax residence (art. 4)
05.09.2026	08.30 – 12.00	1.2.2. Tax residence (art. 4)
17.09.2026	18.00 – 21.30	1.2.3. Permanent establishment and business profits (artt. 5-7); Associated enterprises (elements – art. 9)
18.09.2026	08.30 – 12.00	1.2.3. Permanent establishment and business profits (artt. 5-7); Associated enterprises (elements – art. 9)
	13.00 – 14.30	1.2.4. Income from immovable property (art. 6)
	15.00 – 16.30	1.2.5. International shipping and air transport (art. 8)
19.09.2026	08.30 – 12.00	1.3.3. Methods for elimination of double taxation (artt. 23A-3B)
01.10.2026	18.00 – 21.30	1.2.6. Passive income (artt. 10-11-12)
02.10.2026	08.30 – 16.30	1.2.6. Passive income (artt. 10-11-12)
03.10.2026	08.30 – 12.00	1.2.7. Capital gains (art. 13)
15.10.2026	18.00 – 21.30	1.3.1. Income from employment (art. 15); Commuters; Students (art. 20); Directors (art. 16); Entertainers and sportspersons (art. 17)
16.10.2026	08.30 – 12.00	1.3.1. Income from employment (art. 15); Commuters; Students (art. 20); Directors (art. 16); Entertainers and sportspersons (art. 17)
	13.00 – 16.30	1.3.5. Entitlement to benefits (art. 29)
17.10.2026	08.30 – 12.00	1.3.2. Pensions (artt. 18-19); Capital and other income (artt. 21-22)
05.11.2026	18.00 – 21.30	1.3.4. Special provisions
06.11.2026	08.30 – 12.00	1.3.4. Special provisions
	13.00 – 16.30	1.4.1. MLI Convention
07.11.2026	08.30 – 12.00	1.4.1. MLI Convention
19.11.2026	18.00 – 21.30	1.4.2. UN Model
20.11.2026	08.30 – 14.30	1.4.2. UN Model
21.11.2026	08.30 – 12.00	2.2. Fundamental freedoms
03.12.2026	18.00 – 21.30	2.2. Fundamental freedoms
04.12.2026	08.30 – 16.30	2.1. EU tax policy
05.12.2026	08.30 – 12.00	EXAMS
17.12.2026	16.00 – 21.30	2.3. The role of the European Court of Justice within EU taxation and selected case law
18.12.2026	08.30 – 16.30	2.3. The role of the European Court of Justice within EU taxation and selected case law

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DATE	TIME	MODULE
14.01.2027	18.00 – 21.30	3.1.1. Fundamentals of Swiss tax law
15.01.2027	08.30 – 12.00	3.1.1. Fundamentals of Swiss tax law
	13.00 – 16.30	3.1.2. Taxation of individuals
16.01.2027	08.30 – 12.00	3.1.2. Taxation of individuals
21.01.2027	18.00 – 21.30	3.1.3. Corporate Taxation
22.01.2027	08.30 – 10.00	EXAMS
	13.00 – 16.30	3.1.3. Corporate Taxation
23.01.2027	08.30 – 12.00	Mock Negotiation
04.02.2027	18.00 – 21.30	3.1.5. Intercantonal tax law (fundamentals)
05.02.2027	08.30 – 16.30	3.1.4. Swiss peculiarities
06.02.2027	08.30 – 12.00	3.1.5. Intercantonal tax law (fundamentals)
25.02.2027	18.00 – 21.30	3.2. Tax relationship between Switzerland and US
26.02.2027	08.30 – 12.00	3.3. Tax relationship between Switzerland and Italy
	13.00 – 16.30	3.4. Tax relationship between Switzerland and Germany
27.02.2027	08.30 – 12.00	Mock Negotiation
11.03.2027	18.00 – 21.30	3.5. Tax relationship between Switzerland and France
12.03.2027	08.30 – 12.00	3.6. Tax relationship between Switzerland and Liechtenstein
	13.00 – 16.30	1.1. Swiss VAT
13.03.2027	08.30 – 12.00	1.1. Swiss VAT
25.03.2027	18.00 – 21.30	Mock Negotiation
26.03.2027	08.30 – 16.30	Mock Negotiation
27.03.2027	08.30 – 12.00	Mock Negotiation
15.04.2027	18.00 – 21.30	1.1. Swiss VAT
16.04.2027	08.30 – 16.30	1.1. Swiss VAT
17.04.2027	08.30 – 12.00	Exams
13.05.2027	18.00 – 21.30	1.2. EU VAT
14.05.2027	08.30 – 16.30	1.2. EU VAT
15.05.2027	08.30 – 12.00	Mock Negotiation
20.05.2027	18.00 – 21.30	1.2. EU VAT
21.05.2027	08.30 – 12.00	1.2. EU VAT
	13.00 – 16.30	1.3. Excise duties and customs
22.05.2027	08.30 – 12.00	Mock Negotiation
11.06.2027	08.30 – 16.30	Mock Negotiation
12.06.2027	08.30 – 12.00	Exams
02.09.2027	18.00 – 21.30	2.1. Introduction to transfer pricing
03.09.2027	08.30 – 14.30	2.1. Introduction to transfer pricing
16.09.2027	18.00 – 21.30	2.2. The practical application of TP rules
17.09.2027	08.30 – 16.30	2.2. The practical application of TP rules
18.09.2027	08.30 – 11.15	2.2. The practical application of TP rules
30.09.2027	18.00 – 21.30	2.3. Dispute resolution mechanism in transfer pricing matters
01.10.2027	08.30 – 16.30	2.3. Dispute resolution mechanism in transfer pricing matters
02.10.2027	08.30 – 11.15	2.3. Dispute resolution mechanism in transfer pricing matters

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DATE	TIME	MODULE
14.10.2027	18.00 – 21.30	3.1. Tax Challenges Arising from Digitalisation and the OECD Pillars
15.10.2027	08.30 – 16.30	3.1. Tax Challenges Arising from Digitalisation and the OECD Pillars
16.10.2027	08.30 – 12.00	Exams
11.11.2027	18.00 – 21.30	3.1. Tax Challenges Arising from Digitalisation and the OECD Pillars
12.11.2027	08.30 – 16.30	3.2. Artificial intelligence and taxation
13.11.2027	08.30 – 12.00	3.1. Tax Challenges Arising from Digitalisation and the OECD Pillars
25.11.2027	18.00 – 21.30	3.8. Environmental taxation
26.11.2027	08.30 – 16.30	3.3. Cryptoassets, NFT and Metaverse
27.11.2027	09.30 – 12.15	3.4. Tax transparency and exchange of information
16.12.2027	16.00 – 21.30	3.5. Individuals' tax planning and mobility
17.12.2027	08.30 - 16.30	3.5. Individuals' tax planning and mobility
18.12.2027	09.30 – 12.15	3.4. Tax transparency and exchange of information
13.01.2028	18.00 – 21.30	3.5. Individuals' tax planning and mobility
14.01.2028	08.30 – 10.00	3.5. Individuals' tax planning and mobility
	10.30 – 14.30	3.7. Investment treaties
15.01.2028	08.30 – 12.00	3.6. Corporate tax planning and tax treaty abuse
27.01.2028	18.00 – 21.30	3.6. Corporate tax planning and tax treaty abuse
28.01.2028	08.30 – 16.30	3.6. Corporate tax planning and tax treaty abuse
29.01.2028	08.30 – 12.00	3.6. Corporate tax planning and tax treaty abuse
11.02.2028	08.30 – 12.00	Exams
12.02.2028	08.30 – 12.00	Exams